

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 3

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Sales Tax

Order

No. CST/EST/2002/4214

It has been brought to my notice by the Assessing Authorities that the period for completion of assessments upto the period ending 31-3-2000, specified under sub-section (6) of section 17 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred as the "said Act"), requires to be extended.

And whereas the said sub-section (6) of section 17 of the said Act lays down that no assessment under sub-section (2) or sub-section (3) of said section 17 shall be made after the expiry of two years, and

Whereas the said period of two years in respect of the assessment upto the period ending 31-3-2000 is getting expired on 31-3-2002.

And whereas the fourth proviso to the said sub-section (6) provides that the Government or the Commissioner may extend the period specified in this sub-section by a further period of one year or six months, as the case may be.

I, A. T. Kamat, Commissioner of Sales Tax, therefore, having considered it so to do, and in exercise of the powers conferred by said fourth proviso to said sub-section (6) of section 17 of the said Act, is hereby pleased to extend the said period by a period of six months i.e. upto 30-9-2002.

A. T. Kamat, Commissioner of Sales Tax.

Panaji, 27th March, 2002.